

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:)	Chapter 9
)	
CITY OF DETROIT, MICHIGAN,)	Case No. 13-53846
)	
Debtor.)	Hon. Steven W. Rhodes

NOTICE OF FILING OF FE MONTHLY INVOICE [APRIL 2014]

PLEASE TAKE NOTICE that, pursuant to paragraph 27 of the Court's Fee Review Order dated September 11, 2013 (Docket No. 810), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case ("Fee Examiner"), caused to be filed the attached monthly invoice of the Fee Examiner Parties, which (i) requests an aggregate amount of \$84,490.60 in fees and \$191.59 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of April 2014 by (A) the Fee Examiner (*see* Exhibit A, requesting \$25,708.80 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see* Exhibit B, requesting \$46,619.40 in fees and \$191.29 in expenses), and (C) the financial advisor to the Fee Examiner (*see* Exhibit C, requesting \$12,162.40 in fees and \$0.30 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: June 26, 2014

By: /s/ Peter J. Roberts
One of his attorneys

Peter J. Roberts
Shaw Fishman Glantz & Towbin LLC
321 North Clark Street, Suite 800
Chicago, Illinois 60654
(312) 541-0151 telephone
proberts@shawfishman.com

CERTIFICATE OF SERVICE

Peter J. Roberts, an attorney, certifies that he caused a true copy of the foregoing **Notice Of Filing Of FE Monthly Invoice** to be served pursuant to the Court's CM/ECF System on this 26th day of June, 2014.

/s/ Peter J. Roberts

EXHIBIT A

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 14290
April 30, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 4/30/2014

Please include Invoice Number with Payment

Balance Forward		75,761.43
Current Fees	25,708.80	
Total Current Charges		25,708.80
Total Due		101,470.23

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11516	28,407.85	24,276.85	4,131.00
09/30/13	12044	16,389.35	14,084.60	2,304.75
10/31/13	12414	9,300.00	7,905.00	1,395.00
12/31/13	12978	24,540.00	20,859.00	3,681.00
01/31/14	13352	13,200.00	11,220.00	1,980.00
02/28/14	13624	45,979.20	39,082.32	6,896.88
02/28/14	13792	27,871.80	0.00	27,871.80
03/31/14	14118	27,501.00	0.00	27,501.00
Totals		193,189.20	117,427.77	75,761.43

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Fees					
Date	Atty	Description	Hours	Rate	Amount
04/01/14	RMF	Reviewed Redacted July-October invoices from Kilpatrick (.3) and discussed same with A. Hudson (.3). Reviewed additional December invoices (.8). Further drafting of November Final Monthly Report (.7). Reviewed Kapila and Company February invoice and emailed S. Kapila re same (.5).	2.60	618.00	1,606.80
04/02/14	RMF	Reviewed and revised numerous draft December Preliminary Reports and accompanying spreadsheets (4.7). Additional drafting of October Final Monthly Report (.6).	5.30	618.00	3,275.40
04/03/14	RMF	Reviewed and revised Numerous draft December Preliminary Reports and attached spreadsheets.	4.20	618.00	2,595.60
04/04/14	RMF	Conference call with S. Alberts, I. Bodenstein and D. Doyle re Dentons' Invoices and Preliminary Report issues (.5). Revised and finalized nine December Preliminary Reports and transmitted same to applicable firms (2.6). Continued drafting November Final Monthly Report (.3).	3.40	618.00	2,101.20
04/07/14	RMF	Finalized and transmitted more December Preliminary Reports (1.3). Spoke to S. Alberts (.2) and then I. Bodenstein (.1) re Dentons reduction for media related services.	1.60	618.00	988.80
04/08/14	RMF	Began review of January invoices.	2.10	618.00	1,297.80
04/09/14	RMF	Spoke to S. Alberts re Dentons' invoice (.2). Reviewed draft Motion to Modify Fee Review Order (.4). Discussed same with R. Kilpatrick (.2). Additional review of January invoices (1.3).	2.10	618.00	1,297.80
04/10/14	RMF	Reviewed and revised July-Oct Preliminary Report for Dykema.	0.60	618.00	370.80
04/11/14	RMF	Reviewed and revised comments on July-Nov Dykema spreadsheet (.8). Spoke to S. Toby re Dykema invoices (.5). Drafted email to Dykema re Preliminary Reports for July-Nov. (.4). Finalized and sent July-November Preliminary Report re Dykema (.7).	2.40	618.00	1,483.20
04/14/14	RMF	Reviewed January invoices.	3.30	618.00	2,039.40
04/15/14	RMF	Continued to review January invoices.	2.70	618.00	1,668.60
04/17/14	RMF	Continued review of January invoices.	2.80	618.00	1,730.40
04/18/14	RMF	Spoke to S. Toby re Dykema invoices and issues.	0.50	618.00	309.00
04/18/14	RMF	Continued reviewing January invoices.	1.70	618.00	1,050.60
04/20/14	RMF	Reviewed January invoices.	2.10	618.00	1,297.80
04/21/14	RMF	Reviewed and revised March Detailed Statements of Services Rendered of Robert Fishman and Shaw Fishman (1.1). Continued drafting October Final Monthly Report and November Final Monthly Report (1.7). Drafted a detailed email to the team re all outstanding items needed to finalize Second Quarterly Report to be filed in early	3.40	618.00	2,101.20

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Date	Atty	Description	Hours	Rate	Amount
		May (.6).			
04/22/14	RMF	Spoke to J. Ellman re Dykema invoices (.2). Reviewed Order Appointing Expert Witness (.2). Spoke to M. Kopacz re same, case in general and fee review process (.4).	0.80	618.00	494.40
Total Fees			41.60		25,708.80
Total Fees and Disbursements					25,708.80
Total Current Charges					25,708.80
Balance Forward					75,761.43
Total Amount Due					101,470.23

EXHIBIT B

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
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Fed Tax ID: 36-3844420

Invoice 14291
April 30, 2014

Robert Fishman as Detroit Fee Examiner
c/o Shaw Fishman Glantz and Towbin
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 4/30/2014

Please include Invoice Number with Payment

Balance Forward		117,293.78
Current Fees	46,619.40	
Current Disbursements	191.29	
Total Current Charges		46,810.69
Total Due		164,104.47

Open Invoices

Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	11,392.67	2,636.03
09/30/13	12045	7,662.77	6,442.57	1,220.20
10/31/13	12413	30,352.80	25,832.77	4,520.03
12/31/13	12979	51,396.80	43,690.40	7,706.40
01/31/14	13351	37,702.39	32,125.99	5,576.40
02/28/14	13625	71,014.86	60,374.82	10,640.04
02/28/14	13793	44,703.88	0.00	44,703.88
03/31/14	14117	40,290.80	0.00	40,290.80
Totals		297,153.00	179,859.22	117,293.78

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Fees					
Date	Atty	Description	Hours	Rate	Amount
04/01/14	IB	Phone conference with D. Doyle and M. Wilkins re: status of committee professionals compliance	0.40	434.00	173.60
04/01/14	AH	Review redacted invoices for Kilpatrick (.2); conversation with R. Fishman and call with S. Kaminski re appropriateness of Kilpatrick's redactions (.1).	0.30	248.00	74.40
04/01/14	PJR	Confer with R. Fishman regarding EY December invoice.	0.10	419.00	41.90
04/01/14	GEG	Review draft preliminary report for Pepper Hamilton December invoice (.1) and email correspondence with M. Reiser regarding same (.1)	0.20	347.00	69.40
04/01/14	DRD	Revise Brooks Wilkins preliminary report and spreadsheet for December 2013 per R. Fishman's comments (.7); revise Jones Day preliminary report and spreadsheet for December 2013 per R. Fishman's comments (4.2); conference with M. Wilkins regarding status of committee professionals' invoices and compliance with Fee Review Order (.4); prepare for call (.1) and discuss same with A. Hudson for update on Segal (.1); confer with R. Fishman regarding Brooks Wilkins invoice issues (.1).	5.60	267.00	1,495.20
04/01/14	PJR	Review and revise supplemental quarterly report and final monthly report re Kilpatrick fees for 3Q 2013 (.4); confer with R. Fishman on same (.1).	0.50	419.00	209.50
04/01/14	MSR	Review comments to Pepper Hamilton's November and December invoice review spreadsheets from G. Gouveia and incorporate same.	2.40	267.00	640.80
04/02/14	IB	Review M. Schenk email re: Ottenwess revised October 2013 invoice (.3); review and approve final report insert for October 2013 from M. Reiser (.1).	0.40	434.00	173.60
04/02/14	IB	Prepare Miller Buckfire final report insert for November 2013.	0.70	434.00	303.80
04/02/14	IB	Discuss Dentons media issue with R. Fishman and D. Doyle and how to address with S. Alberts.	0.20	434.00	86.80
04/02/14	AH	Review invoice and draft preliminary report for Segal's December Invoice and send to P. Roberts for review (.5); revise Segal's Dec. preliminary report (.1); revising October final report for Professionals' invoices to include information on timeliness of submissions (.3).	0.90	248.00	223.20
04/02/14	GEG	Review email from Mike Hausman (Conway) and discrepancies in November review spreadsheets and provide clarification regarding acceptance of Conway's response to certain issues raised in preliminary report (.3); review spreadsheet reflecting changes to Miller Canfield October invoice and prepare comments to same (1.5); confer with R. Fishman regarding Pepper Hamilton December	2.10	347.00	728.70

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Date	Atty	Description	Hours	Rate	Amount
		invoice review spreadsheet (.1), incorporate revisions to same (.1) and follow up email to R. Fishman (.1)			
04/02/14	PJR	Review February invoices for Fee Examiner parties (.2); draft and edit February statement of fees and expenses of Fee Examiner parties (.4).	0.60	419.00	251.40
04/02/14	PJR	Confer with R. Fishman regarding 2013 4Q report and associated issues.	0.20	419.00	83.80
04/02/14	PJR	Review and revise Segal December preliminary report (.3); exchange e-mails with A. Hudson on same (.1).	0.40	419.00	167.60
04/02/14	DRD	Draft insert for final report for Jones Day for November 2013 (.3.3); prepare insert for final report for Dentons for December 2013 (.7); communications with S. Alberts (Dentons), R. Fishman and I. Bodenstein regarding media entries in October 2013 entries of Dentons and issues with respect to November 2013 invoice (.6); revise preliminary report for December 2013 for Dentons (2.4); prepare final report for Lazard for November 2013 (.5); prepare final report for Brooks Wilkins for November 2013 (.8).	8.30	267.00	2,216.10
04/02/14	PJR	Edits to EY December preliminary report and spreadsheet in connection with Fee Examiner's comments (.7); e-mail to R. Fishman and M. McMickle on same (.2).	0.90	419.00	377.10
04/02/14	PJR	Brief review of Dykema spreadsheets for July-September and related e-mails from M. McMickle (.1); confer with M. Reiser on same (.1).	0.20	419.00	83.80
04/02/14	MSR	Review monthly invoices from Ottenwess (.8); Meeting with I. Bodenstein re: same (.4); incorporate comments into spreadsheet (.6)	1.80	267.00	480.60
04/02/14	MSR	Review July - November invoices from Dykema (1.4); Meeting with P. Roberts re: same (.3); incorporate comments into spreadsheet (.5)	2.20	267.00	587.40
04/02/14	MSR	Draft preliminary reports for Pepper Hamilton, KCC, and Foley & Lardner for December services.	1.20	267.00	320.40
04/03/14	IB	Revise draft of Milliman December 2013 preliminary report and give to A. Hudson	0.30	434.00	130.20
04/03/14	IB	Revise draft of Kilpatrick December 2013 preliminary report and give to A. Hudson.	0.20	434.00	86.80
04/03/14	IB	Review email from R. Fishman re: Miller Buckfire December 2013 Preliminary Report (.2); phone call with R. Fishman re: revisions (.1); revise preliminary report and spreadsheet and send to R. Fishman (.5)	0.80	434.00	347.20
04/03/14	AH	Drafting Miller Canfield's December preliminary report (.7); reviewing Kilpatrick's December Invoices and drafting preliminary report and fee review spreadsheet (.8); draft fee review spreadsheet for Segal December Invoice (.2); review Milliman December invoice and draft fee review spreadsheet and preliminary report (.6).	2.30	248.00	570.40
04/03/14	GEG	Review email from Jeff Ellman (Jones Day) and copies of City verifications for November invoices of Conway, Miller Canfield and Pepper Hamilton (.1); continued review of Miller Canfield revised	5.30	347.00	1,839.10

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Date	Atty	Description	Hours	Rate	Amount
		October invoice (1.2), draft/send email to Miller Canfield regarding same (.5) and confer with R. Fishman (.1); review and edit A. Hudson markup of resolution comments for Miller Canfield November invoice (1.3) and email correspondence with R. Fishman regarding same (.1); review and edit Miller Canfield December invoice review spreadsheet (1.5); email to Marc Swanson (Miller Canfield) regarding resolution comments on November invoice (.1); revise Miller Canfield December preliminary report (.3); email to R. Fishman regarding draft preliminary report and review spreadsheet for Miller Canfield December invoice (.1)			
04/03/14	PJR	Review draft Foley December preliminary report and related spreadsheet (.1); review R. Fishman e-mail on same and confer with M. Reiser on same (.1).	0.20	419.00	83.80
04/03/14	PJR	Brief review of EY response to September preliminary report (.3); exchange e-mails with M. McMickle on same (.1).	0.40	419.00	167.60
04/03/14	DRD	Teleconference with S. Alberts regarding proposed Dentons edits to October and November invoices (.3); revise and finalize December 2013 preliminary reports for Jones Day (1.3), Brooks Wilkins (.3), Dentons (.7) and Lazard (.3) and transmit same to R. Fishman.	2.90	267.00	774.30
04/03/14	MSR	Review Pepper Hamilton invoices (.4); incorporate comments into spreadsheet (.5).	0.90	267.00	240.30
04/04/14	IB	Phone conference with S. Alberts, R. Fishman and D. Doyle re: Dentons resolution discussion for October, November 2013 invoices.	0.50	434.00	217.00
04/04/14	IB	Revise Miller Buckfire November 2013 final report insert and forward with redacted invoice to R. Fishman.	0.30	434.00	130.20
04/04/14	PJR	Review Segal revised invoices for October and November (.3); exchange e-mails with A. Hudson on same (.1); review second revised invoice for November (.1).	0.50	419.00	209.50
04/04/14	PJR	Exchange e-mails with M. McMickle regarding EY September resolution comments.	0.10	419.00	41.90
04/04/14	GEG	Office conference with R. Fishman regarding Miller Canfield December preliminary report (.1) and incorporate changes to same (.1)	0.20	347.00	69.40
04/04/14	DRD	Prepare for call with S. Alberts (.1) and attend such call (.4) regarding issues with respect to certain issues in Dentons October and November 2013 invoices.	0.50	267.00	133.50
04/06/14	GEG	Review and edit review spreadsheet for Conway MacKenzie December invoice	3.30	347.00	1,145.10
04/07/14	IB	Review Ottenwess revised December 2013 invoice, list of abbreviations, summary invoice and category descriptions (.3); discuss preliminary report with M. Reiser (.1); review and approve draft form of preliminary report (.1).	0.50	434.00	217.00
04/07/14	IB	Review Dentons response to October and November 2013 preliminary reports.	0.20	434.00	86.80
04/07/14	GEG	Draft preliminary report for Conway MacKenzie December invoice	1.00	347.00	347.00

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Date	Atty	Description	Hours	Rate	Amount
		(.5) and office conference (.1)/email correspondence (.1) with R. Fishman regarding same; review Conway MacKenzie detailed fee calculation analysis for December preliminary report (.2); email correspondence with M. Hausman (Conway) regarding follow up question on December preliminary report (.1)			
04/07/14	PJR	Confer with R. Fishman regarding status of various professionals' reports (.1); review e-mails from R. Fishman on same (.1); reviewing EY resolution spreadsheets in order to assess open issues on invoices (1.3); exchange e-mails with W. Flick on EY issues (.2).	1.70	419.00	712.30
04/07/14	MSR	Review December invoices for Ottenwess and Dykema (1.1); incorporate comments into spreadsheets (.5); Draft preliminary reports re: same (.6)	2.20	267.00	587.40
04/08/14	PJR	Prepare for (.2) and participate in (.3) telephone conference with W. Flick regarding EY invoices and resolution issues for 3Q and 4Q 2013 reports (.2).	0.50	419.00	209.50
04/08/14	GEG	Email to J. Green (Miller Canfield) regarding status of revised October invoice	0.10	347.00	34.70
04/09/14	PJR	Review City witness list for plan confirmation hearing.	0.10	419.00	41.90
04/09/14	PJR	Review Dykema engagement letter and addenda (.3); review and analyze Dykema invoices for July through November and prepare preliminary report spreadsheet on same (1.9); exchange e-mails with M. Jacobs regarding November verification form (.1); e-mail to M. Reiser on same (.1).	2.40	419.00	1,005.60
04/09/14	GEG	Email correspondence with J. Green (Miller Canfield) regarding status of revised October invoice	0.10	347.00	34.70
04/10/14	AH	Begin work on second interim fee application.	1.40	248.00	347.20
04/10/14	PJR	Review DWSD motion to clarify fee review order and related papers (.4); confer with R. Fishman on same and related issues (.1).	0.50	419.00	209.50
04/10/14	PJR	Confer with M. Reiser regarding Dykema invoices for July through November (.2); draft and edit narrative preliminary report for same (.5).	0.70	419.00	293.30
04/10/14	GEG	Review email from M. Swanson (Miller Canfield) regarding revised October invoice and related information (.1) and follow up email correspondence with A. Hudson regarding review of same and preparation of October final monthly report excerpt (.1)	0.20	347.00	69.40
04/10/14	MSR	Call with KCC to discuss Fee Examiner's comments to KCC's invoice (.4); Meetings with P. Roberts and R. Fishman re: same (.4).	0.80	267.00	213.60
04/11/14	IB	Review J. Ellman letter re: Denton's January 2014 invoices	0.30	434.00	130.20
04/11/14	PJR	Review and edit resolution comments to EY for September invoice (1.2); e-mail to W. Flick, B. Pickering, and D. Patel on same (.2); prepare for (.8) and participate in (.5) conference call with EY representatives regarding invoice issues.	2.70	419.00	1,131.30
04/11/14	GEG	Email correspondence with M. Hausman (Conway) regarding status of revised November invoice	0.10	347.00	34.70

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04/11/14	PJR	Confer with M. Reiser regarding Dykema invoices and preliminary Dykema report for July - November (.1); review revised report and supporting spreadsheets (.3); review R. Fishman e-mail to Dykema on same (.1).	0.50	419.00	209.50
04/11/14	MSR	Review Dykema invoices and meet with P. Roberts to discuss comments thereto.	1.30	267.00	347.10
04/14/14	AH	Calculating upcoming deadlines to send to R. Fishman before putting on internal Fee Review calendar.	0.20	248.00	49.60
04/14/14	PJR	Review resolution charts and related emails for EY (.7); draft and edit email to EY representatives regarding resolution issues (.5); draft and edit status chart of pending professional reports (.4).	1.60	419.00	670.40
04/14/14	GEG	Review email and revised November invoice from Mike Hausman (Conway) (.1) and follow up email to M. McMickle regarding review of same to confirm that resolution comments have been addressed (.1); email correspondence with A. Hudson regarding adding upcoming deadlines to docket calendar (.1)	0.30	347.00	104.10
04/15/14	AH	Correspondence with S. Wohl regarding revising Segal's invoices and preparation of example invoices to send (.3); email to Miller Canfield re outstanding items and reminder for submitted revised December invoice (.1).	0.40	248.00	99.20
04/15/14	GEG	Email correspondence with A. Hudson and R. Fishman regarding future reporting deadlines (.1); email correspondence with M. McMickle and R. Fishman regarding Conway MacKenzie revised November invoice (.2); email correspondence with M. Reiser regarding status of Pepper Hamilton revised November invoice and December resolution comments (.1); email correspondence with A. Hudson regarding status of Miller Canfield revised November invoice and response to December preliminary report (.1)	0.50	347.00	173.50
04/15/14	PJR	Exchange e-mails with M. McMickle regarding EY January invoice.	0.30	419.00	125.70
04/15/14	PJR	Review Foley response to December preliminary report and revised invoice (.1); draft and edit insert for Foley final report on December invoice (.4); exchange e-mails with M. Reiser on same (.1).	0.60	419.00	251.40
04/16/14	GEG	Email correspondence with M. Reiser regarding status of January invoice review spreadsheet and preliminary report deadline (.1); email correspondence with A. Hudson regarding January invoice review spreadsheet (.1)	0.20	347.00	69.40
04/16/14	PJR	Review Second Amended Plan and Disclosure Statement with particular focus on provisiona regarding treatment of Fee Review Professional Fees and related provisions for implementation of same.	0.80	419.00	335.20
04/17/14	AH	Correspondence with S. Wohl regarding revising Segal's invoice format (.2); calculating upcoming deadlines and docketing for internal Fee Review calendar (.5).	0.70	248.00	173.60
04/17/14	PJR	Review S. Wohl emails on Segal (.2); exchange e-mails with A. Hudson on same (.1); follow-up conference with A. Hudson on same (.1).	0.40	419.00	167.60

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Date	Atty	Description	Hours	Rate	Amount
04/17/14	PJR	Review Foley January invoice (.1); e-mail to M. Reiser on same (.1).	0.20	419.00	83.80
04/17/14	PJR	Exchange e-mails with M. McMickle regarding Dykema and KCC invoices.	0.20	419.00	83.80
04/17/14	PJR	Confer with M. Reiser regarding KCC December invoice (.1); e-mail to M. Paque on KCC January invoice (.1).	0.20	419.00	83.80
04/17/14	PJR	E-mail to M. Jacobs regarding Dykema December and January invoices.	0.10	419.00	41.90
04/17/14	MSR	Review Pepper Hamilton's responses to the Fee Examiner's Preliminary Report and incorporate resolution comments into spreadsheet.	0.80	267.00	213.60
04/18/14	AH	Review Kilpatrick's response to December preliminary report (.2); begin review of Mc's January invoice (2.1).	2.30	248.00	570.40
04/18/14	PJR	Exchange e-mails with W. Flick regarding EY invoices.	0.30	419.00	125.70
04/18/14	PJR	Review revised Segal December invoice.	0.20	419.00	83.80
04/18/14	GEG	Email correspondence with M. Hausman (Conway) and M. McMickle (Kapila) regarding Conway responses to Fee Examiner's December preliminary report	0.20	347.00	69.40
04/18/14	MSR	Review Pepper Hamilton's January Invoices (2.9); Incorporate comments into spreadsheets (1.1); Draft Preliminary Report re: same (.5)	4.50	267.00	1,201.50
04/18/14	MSR	Review Pepper Hamilton's revised November invoices to ensure that they incorporated the Fee Examiner's resolution comments.	1.30	267.00	347.10
04/20/14	AH	Complete review of Mc's January Invoice.	3.00	248.00	744.00
04/21/14	IB	Review Ottenwess January 2014 invoice (.2); discuss with M. Reiser (.1); phone call with B. Zaidel re: revised invoice (.1)	0.40	434.00	173.60
04/21/14	IB	Review S. Kaminski response re: December 2013 invoice form A. Hudson and reply to A. Hudson (.1).	0.20	434.00	86.80
04/21/14	IB	Review Miller Buckfire January 2014 invoice for preliminary report	0.50	434.00	217.00
04/21/14	IB	Review Miller Buckfire response to December 2013 preliminary report.	0.40	434.00	173.60
04/21/14	AH	Consolidate and email to R. Fishman status of review for Segal, MC, Kilpatrick and Milliman (.1); draft fee review spreadsheet for Mc's January invoice (1.9).	2.00	248.00	496.00
04/21/14	PJR	Brief review of EY February invoice (.2); e-mail to W. Flick on same (.1); brief review of EY resolution comments on December invoice (.2); e-mail to M. McMickle on same (.1); begin review of EY January invoice (1.2).	1.80	419.00	754.20
04/21/14	PJR	Review emails on Segal January invoice (.1); confer with A. Hudson on same (.1).	0.20	419.00	83.80
04/21/14	DRD	Prepare Jones Day Preliminary Report for January 2014.	2.10	267.00	560.70
04/21/14	GEG	Email correspondence with R. Fishman regarding status of outstanding November-January reporting items for Pepper Hamilton, Conway MacKenzie and Miller Canfield (.1); review M. McMickle	0.20	347.00	69.40

Shaw Fishman Glantz & Towbin LLC

Robert Fishman as Detroit Fee Examiner
I.D. 10661-001 - RMF
Re: Chapter 9 case

April 30, 2014
Invoice 14291

Date	Atty	Description	Hours	Rate	Amount
		email regarding Conway responses to December preliminary report (.1)			
04/21/14	MSR	Review Ottenwess January Invoice (.8); Meeting with I. Bodenstein re: same (.4); Draft preliminary report (.5)	1.70	267.00	453.90
04/22/14	IB	Prepare draft of Miller Buckfire January 2014 preliminary report and spreadsheet.	0.60	434.00	260.40
04/22/14	AH	Correspondence with S. Wohl and P. Roberts re Segal's Jan. Invoice (.1); consolidate and provide status updates for Kilpatrick, Segal and Milliman review (.1).	0.20	248.00	49.60
04/22/14	GEG	Email correspondence with M. Reiser regarding preparation of Pepper Hamilton November final monthly report excerpt and status of December resolution discussions	0.10	347.00	34.70
04/22/14	PJR	Exchange e-mails with M. McMickle regarding revised EY invoices for July-Sept. and resolution comments on December (.2); draft status report to R. Fishman on EY pending issues (.4).	0.60	419.00	251.40
04/22/14	PJR	Review email from S. Wohl on revised Segal January invoice (.1); exchange e-mails with A. Hudson on same (.1).	0.20	419.00	83.80
04/22/14	DRD	Continue edits to Jones Day preliminary report for January 2014 (.8); review invoice for Dentons for January 2014 (6.1).	6.90	267.00	1,842.30
04/22/14	PJR	Meeting with M. Reiser regarding outstanding issues on Dykema, KCC and Foley invoices.	0.20	419.00	83.80
04/22/14	MSR	Meeting with P. Roberts re: Dykema invoices (.4); Draft email to R. Fishman re: status report (.4)	0.80	267.00	213.60
04/23/14	IB	Review Milliman response to December 2013 preliminary report (.2); email to J. Budin requesting clarification/confirmation on clerical issue raised (.2).review email response from J. Budin (.1).	0.50	434.00	217.00
04/23/14	IB	Finalize Miller Buckfire January 2014 Preliminary Report and Spreadsheet and send to R. Fishman.	0.30	434.00	130.20
04/23/14	IB	Review D. Doyle spreadsheet for Dentons January 2014 invoice (.9); discuss comments with D. Doyle (.1).	1.00	434.00	434.00
04/23/14	IB	Review D. Doyle (.1) and J. Castillo (.1) emails re: recalculation of media time in October 2013 invoice and agreed reduction.	0.20	434.00	86.80
04/23/14	IB	Review D. Doyle spreadsheet for Brooks Wilkins January 2014 invoice.	0.30	434.00	130.20
04/23/14	GEG	Office conference with M. Reiser regarding status of Pepper Hamilton November report and December resolution comments (.1); review Pepper Hamilton December invoice resolution comments (.3) and email correspondence with M. Reiser regarding same (.1); review and comment on Pepper Hamilton January invoice (.8) and email correspondence with M. Reiser regarding same (.1); email correspondence with A. Hudson regarding status of Miller Canfield November and December invoice review and reporting (.1); review email from J. Ellman (Jones Day) with verifications for December invoices of Miller Canfield, Pepper Hamilton and Conway MacKenzie (.2)	1.70	347.00	589.90

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Date	Atty	Description	Hours	Rate	Amount
04/23/14	PJR	Continue review of EY January invoice (1.6); review City verification forms for December (.1).	1.70	419.00	712.30
04/23/14	DRD	Multiple conferences with I. Bodenstein regarding Dentons expenses and fees for January 2014 (.2); confer with I. Bodenstein regarding Brooks Wilkins fees and expenses for January 2014 (.1); review Brooks Wilkins January 2014 invoice (1.7); edit Dentons January 2014 preliminary report (.1)	2.10	267.00	560.70
04/24/14	AH	Review January invoices for Kilpatrick, Milliman and Segal consulting and make comments (1.7); draft final November report excerpt for Kilpatrick, Segal Consulting, draft final December report excerpt for Kilpatrick, Segal Consulting and Milliman, draft January preliminary reports for Kilpatrick, Segal, draft resolution comments for Mc's December Invoice (4.0).	5.70	248.00	1,413.60
04/24/14	DRD	Revise Dentons (.6) and Brooks Wilkins (.1) preliminary report for January 2014; review Lazard invoice for January 2014 (.4).	1.10	267.00	293.70
04/25/14	AH	Continue drafting Second Interim Fee Application.	0.90	248.00	223.20
04/27/14	IB	Revise A. Hudson drafts of Milliman December 2013 final report excerpt (.2) and January 2014 Preliminary Report (.2).	0.40	434.00	173.60
04/27/14	IB	Review and revise A. Hudson draft of Kilpatrick December 2013 final report excerpt (.2) and January 2014 Preliminary Report (.2).	0.40	434.00	173.60
04/28/14	IB	Revise Milliman December 2013 final report insert and January 2014 Preliminary Report drafts.	0.30	434.00	130.20
04/28/14	IB	Revise Kilpatrick November 2013 and December 2013 final report insert and January 2014 Preliminary Report	0.30	434.00	130.20
04/28/14	AH	Revising final report excerpts and preliminary reports for Milliman and Kilpatrick.	0.80	248.00	198.40
04/28/14	GEG	Email correspondence with R. Fishman and M. Reiser regarding resolution comments for Pepper Hamilton December invoice (.1); review draft resolution comments for Miller Canfield December invoice (.5) and email correspondence with A. Hudson regarding same (.1)	0.70	347.00	242.90
04/28/14	MSR	Review Pepper Hamilton's responses to preliminary report and draft resolution comments.	0.70	267.00	186.90
04/29/14	IB	Review S. Kaminski email re: need to revise invoice (.1) and discuss with A. Hudson (.1)	0.20	434.00	86.80
04/29/14	AH	Review Mc's revised November invoice to ensure made all of Fee Examiner's requested revisions (.5); email consolidated resolution comments to MC and correspondence with G. Gouveia re status of Mc's review and outstanding items (.2).	0.70	248.00	173.60
04/29/14	GEG	Review email and draft resolution comments for Conway MacKenzie December invoice and incorporate comments to same (.9); email correspondence with M. Hausman (Conway) regarding resolution discussions for Conway December invoice (.2); email correspondence with M. Reiser and A. Hudson regarding status of December resolution comments for Pepper Hamilton and Conway	1.20	347.00	416.40

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Date	Atty	Description	Hours	Rate	Amount
		MacKenzie (.1)			
04/29/14	PJR	Brief review of Foley invoice for March.	0.10	419.00	41.90
04/29/14	PJR	Brief review of redline of Third Amended Plan.	0.30	419.00	125.70
04/29/14	DRD	Prepare preliminary reports for January 2014 for Jones Day (1.2); Dentons (.2); Brooks Wilkins (.2) and Lazard (.2).	1.80	267.00	480.60
04/29/14	PJR	Brief review of KCC invoices for January and February.	0.20	419.00	83.80
04/29/14	PJR	Draft and edit final monthly reports on EY for October, November and December 2013.	2.20	419.00	921.80
04/30/14	IB	Email to A. Hudson re: redacted Miller Buckfire invoices for Oct-Dec. 2013.	0.20	434.00	86.80
04/30/14	AH	Complete drafting 2nd interim fee application (5.9); discussion with P. Roberts re 2nd interim fee app (.2).	6.10	248.00	1,512.80
04/30/14	PJR	Review and analyze EY July-September revised invoices to verify consistency with agreed resolution discussions regarding same (2.3); begin drafting monthly report inserts for EY July-September invoices (1.7); exchange e-mails with W. Flick (EY atty) regarding September revised invoice (.3); exchange e-mails with M. McMickle on same (.1).	4.40	419.00	1,843.60
04/30/14	PJR	Initial review of KCC January and February invoices and e-mail from M. McMickle on same and related issues (.2); review e-mail correspondence from KCC regarding November and December invoices and related issues (.2); confer with M. Reiser on same (.2).	0.60	419.00	251.40
04/30/14	DRD	Continue review of Jones Day invoice for January 2014.	2.50	267.00	667.50
04/30/14	PJR	Begin review of revised Dykema invoices for July to November (.5); exchange e-mails with R. Fishman on same (.2).	0.70	419.00	293.30
04/30/14	PJR	Review and revise draft of 4Q 2013 Fee Examiner Fee Application (.3); confer with A. Hudson on same (.1).	0.40	419.00	167.60
04/30/14	GEG	Email correspondence and phone call with A. Hudson regarding modification of Miller Canfield fee arrangement	0.20	347.00	69.40
04/30/14	MSR	Review final reports for November and December services (.7); Compile final redacted invoices for A. Hudson (.7)	1.40	267.00	373.80
Total Fees			146.30		46,619.40

Disbursements					
Date	Description				Amount
03/04/14	Photocopy; January invoice for binder and binder index (KXJ)	108	@	0.10	10.80
03/07/14	Conference Call; (RMF); AT&T TeleConference Services				35.31
03/10/14	Photocopy; Updated binder index; Pepper Hamilton and Conway MacKenzie Invoices (KXJ)	274	@	0.10	27.40
03/11/14	Conference Call; AT&T TeleConference Services				11.07
03/14/14	Conference Call; (DRD); AT&T TeleConference Services				10.73
03/19/14	Conference Call; (PJR); AT&T TeleConference Services				5.68

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Date	Description		Amount
03/28/14	Photocopy; Expense Detail; Billing Analysis; Fee Statement (KXJ)	193 @ 0.10	19.30
04/07/14	Photocopy; Preliminary report for binder (KXJ)	14 @ 0.10	1.40
04/15/14	Photocopy; Canfield 2014 Invoice; Binder Index (KXJ)	132 @ 0.10	13.20
04/30/14	Pacer Research; Pacer online research for April 2014		56.40
Total Disbursements			191.29

Total Fees and Disbursements	46,810.69
Total Current Charges	46,810.69
Balance Forward	117,293.78
Total Amount Due	164,104.47

EXHIBIT C



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97543 - 04/30/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	10.10	272.00	2,747.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	0.10	450.00	45.00
MARY MCMICKLE - Partner, CPA*, CIRA	12.30	342.00	4,206.60
MARK PARISI - Forensic Analyst CPA*, CFE,	33.10	156.00	5,163.60
TOTAL	<u>55.60</u>		<u>\$12,162.40</u>
	BLENDED RATE	\$218.75	
	TOTAL EXPENSES		<u>0.30</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$12,162.70</u></u>

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

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Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97543
04/30/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH APRIL 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
04/01/2014	MCP	BEGIN PREPARING SPREADSHEET COMPARING ORIGINAL INVOICE WITH REVISED INVOICE FOR PURPOSES OF REVIEWING RESPONSES FROM MILLER CANFIELD	1.10	171.60
04/01/2014	MCP	CONTINUE COMPARISON OF MILLER CANFIELD'S ORIGINAL INVOICE, REVISED INVOICE AND SPREADSHEET CONTAINING RESPONSES TO FEE EXAMINER'S COMMENTS	2.90	452.40
04/01/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE SEGAL JANUARY 2014 INVOICE.	1.60	249.60
04/01/2014	MCP	REFORMAT JONES DAY DECEMBER 2013 INVOICE TO DISPLAY INFORMATION IN CELLS.	0.70	109.20
04/01/2014	MMM	REVIEW COMPARISON BETWEEN SPREADSHEETS WITH FEE EXAMINER COMMENTS AND REVISED INVOICE SUBMITTED BY MILLER CANFIELD AND IDENTIFY INCONSISTENCIES BETWEEN THE DOCUMENTS.	1.20	410.40
04/01/2014	MMM	SECOND REVIEW OF ELEVEN JANUARY SPREADSHEETS FOR CORRECTIONS MADE AFTER INITIAL REVIEW.	0.60	205.20
04/01/2014	MMM	RESEARCH AND RESPOND TO D. DOYLE RE: EXCEL ISSUE WITH JONES DAY SPREADSHEET TRUNCATING LINES FROM VIEWING.	0.20	68.40
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: REVISING FORMAT OF DENTONS JANUARY SUMMARY INVOICE.	0.20	31.20
04/02/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: DISCUSS PREPARATION OF SPREADSHEET FOR DYKEMA TO INCLUDE JULY/AUG, SEPT AND OCTOBER PER FEE REVIEWER REQUEST.	0.10	15.60
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: MODIFICATIONS TO DENTONS JANUARY SPREADSHEET.	0.20	68.40
04/02/2014	MCP	REVISE CONWAY MACKENZIE JANUARY 2014 INVOICE RATES FOR E. PETROVSKI.	0.20	31.20
04/02/2014	MCP	COMBINE AND FORMAT DYKEMA JULY THROUGH OCTOBER 2013 INVOICES (1.6); ADD NOVEMBER TO SCHEDULE AND REFORMAT (.5).	2.10	327.60
04/02/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DYKEMA NOVEMBER 2013 INVOICE.	0.40	62.40
04/02/2014	SRK	READ R. FISHMAN E-MAIL REGARDING SECOND QUARTERLY REPORT	0.10	45.00

04/02/2014	MMM	TRANSMIT FOURTEEN SPREADSHEETS FOR JANUARY INVOICE REVIEW TO FEE EXAMINER TEAMS.	0.40	136.80
04/02/2014	MMM	RESEARCH AND RESPOND TO ISSUES RAISED BY CONWAY MACKENZIE RE: RESPONSES TO NOVEMBER INVOICE REVIEW.	0.40	136.80
04/02/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS PREPARATION OF CONSOLIDATED SPREADSHEETS FOR DYKEMA.	0.10	34.20
04/02/2014	MMM	REVIEW CONSOLIDATED SPREADSHEET FOR DYKEMA (JULY,AUG,SEPT,OCT,NOV) PRIOR TO SENDING TO FEE EXAMINER REVIEW TEAM.	0.40	136.80
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: COMPARE JANUARY SUMMARY INVOICE TO PRIOR MONTHS FOR CONSISTENCY.	0.30	81.60
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.50	136.00
04/02/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	2.30	625.60
04/03/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE REVISED FEBRUARY INVOICE.	1.10	171.60
04/03/2014	MCP	REFORMAT ERNST AND YOUNG REVISED SEPTEMBER 2013 SPREADSHEET IN ORDER TO REVIEW ERNST AND YOUNG RESPONSES.	0.60	93.60
04/03/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR ADEQUACY AND COMPLETENESS.	1.70	581.40
04/03/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY AND ASSESSMENT OF ERNST & YOUNG RESPONSES.	0.30	102.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.70	190.40
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	4.90	1,332.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW FOR TOTAL HOURS CHARGED TO PARTICIPATION IN WEB SEMINAR FOR DISCUSSION W/ FEE EXAMINER TEAM.	0.40	108.80
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: REVIEW EXPENSES FOR REASONABLENESS.	0.30	81.60
04/03/2014	JEG	ERNST & YOUNG JANUARY INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION W/ M.MCMICKLE.	0.40	108.80
04/03/2014	JEG	CORRESPONDENCE WITH M.MCMICKLE REGARDING DETAIL INVOICE REVIEW SUGGESTIONS.	0.20	54.40
04/04/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE JONES DAY FEBRUARY 2014 INVOICE (3.5); RECALCULATE HOURS IN DESCRIPTION CELLS (.9); REFORMAT ROWS TO ENSURE DESCRIPTIONS ARE VIEWABLE (.8)	5.20	811.20
04/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE - REVIEW FEE	0.10	27.20

		EXAMINER'S PRELIMINARY REPORT.		
04/14/2014	MCP	EXTRACT, FORMAT, SUMMARIZE MILLER CANFIELD FEBRUARY 2014 INVOICE.	1.60	249.60
04/14/2014	MMM	DRAFT EMAIL TO G. GOUVEIA RE: SUMMARY OF CONWAY MACKENZIE JANUARY INVOICE REVIEW.	0.20	68.40
04/14/2014	MMM	REVIEW ERNST & YOUNG JANUARY INVOICE AND PROVIDE ADDITIONAL COMMENTS ON FEE EXAMINER SPREADSHEET.	1.90	649.80
04/14/2014	MMM	PREPARE SPREADSHEET SHOWING GLOBAL ALLOCATION OF PROFESSIONAL FEES BETWEEN SENIOR AND JUNIOR PROFESSIONALS.	0.40	136.80
04/15/2014	MCP	REFORMAT ERNST AND YOUNG JANUARY 2014 INVOICE IN EXCEL 2013.	0.30	46.80
04/15/2014	MMM	COMPARE REVISED INVOICE FOR NOVEMBER SUBMITTED BY CONWAY MACKENZIE WITH AGREED UPON RESOLUTION WITH FEE EXAMINER.	0.80	273.60
04/15/2014	MMM	PREPARE EMAIL TO P. ROBERTS SUMMARIZING REVIEW OF ERNST & YOUNG JANUARY INVOICE.	0.40	136.80
04/21/2014	MCP	FORMAT, EXTRACT AND SUMMARIZE PEPPER HAMILTON FEBRUARY 2014 INVOICE.	1.80	280.80
04/21/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AND ASSOCIATES FEBRUARY 2014 INVOICE.	0.70	109.20
04/21/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF ERNST & YOUNG AND KILPATRICK FEBRUARY INVOICES.	0.20	68.40
04/21/2014	MMM	REVIEW RESPONSES MADE BY CONWAY MACKENZIE TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE (.6) AND SUMMARIZE FOR G. GOUVEIA (.1).	0.70	239.40
04/22/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG FEBRUARY 2014 INVOICE.	2.80	436.80
04/22/2014	MMM	REVIEW ERNST & YOUNG'S RESPONSES TO FEE EXAMINER COMMENTS FOR DECEMBER INVOICE REVIEW FOR COMPLETENESS AND ADEQUACY.	0.60	205.20
04/23/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS MARCH 2014 INVOICE.	1.70	265.20
04/25/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL JANUARY 2014 REVISED INVOICE.	0.60	93.60
04/27/2014	MMM	REVIEW ELEVEN FEBRUARY SPREADSHEETS PRIOR TO SENDING TO FEE EXAMINER TEAMS.	0.70	239.40
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE FEBRUARY 2014 INVOICE	0.60	93.60
04/28/2014	MCP	REVIEW PEPPER HAMILTON FEBRUARY 2014 INVOICE FOR DISCREPANCY BETWEEN DETAIL AND SUMMARY PAGE.	0.10	15.60
04/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE JONES DAY MARCH 2014 INVOICE (2.8); RECALCULATE HOURS IN DESCRIPTION AND COMPARE TO HOURS BILLED (.9)	3.70	577.20
04/28/2014	MMM	RESEARCH AND RESPOND TO A. HUDSON INQUIRY RE: NEW SPREADSHEET FOR SEGAL REVISED INVOICE FOR JANUARY.	0.10	34.20

04/29/2014	MMM	TRANSMIT ELEVEN SPREADSHEETS TO FEE EXAMINER REVIEW TEAM FOR FEBRUARY INVOICES.	0.40	136.80
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON JANUARY 2014 INVOICE.	1.60	249.60
04/30/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON FEBRUARY 2014 INVOICE.	1.40	218.40
04/30/2014	MMM	REVIEW AND TRANSMIT KURTZMAN CARSON SPREADSHEETS FOR JANUARY AND FEBRUARY TO FEE EXAMINER TEAM REVIEWERS.	0.40	136.80
				<hr/> 12,162.40
EXPENSES				
04/30/2014	EXP	COPY CHARGE		0.30
				<hr/> 0.30
Total amount of this invoice				<hr/> <hr/> \$12,162.70

Invoice payable upon receipt. Thank you for this opportunity to be of service.